

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----x	:	
	:	
In re	:	Chapter 11 Case No.
	:	
LEHMAN BROTHERS HOLDINGS INC., et al.,	:	08-13555 (JMP)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----x		Ref. Docket Nos. 8254 - 8259

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

SAMUEL GARCIA, being duly sworn, deposes and says:

1. I am employed by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On April 12, 2010, I caused to be served the:
 - a) "Notice of Forty Sixth Supplemental List of Ordinary Course Professionals," dated April 12, 2010 [Docket No. 8254],
 - b) "Affidavit and Disclosure Statement of Martin Phelan, on Behalf of William Fry Tax Advisors Limited," filed April 12, 2010 [Docket No. 8255],
 - c) "Affidavit and Disclosure Statement of Rajeshree Sabnavis, on Behalf of BMR & Associates," filed April 12, 2010 [Docket No. 8256],
 - d) "Affidavit and Disclosure Statement of Dr Stephan Pfenninger, on Behalf of Tax Partner AG," filed April 12, 2010 [Docket No. 8257],
 - e) "Affidavit and Disclosure Statement of Benjamin (Byung-Ok) Kim, on Behalf of Sojong Partners," filed April 12, 2010 [Docket No. 8258], and
 - f) "Affidavit and Disclosure Statement of Rolf Lindsay, on Behalf of Walkers," filed April 12, 2010 [Docket No. 8259],

by causing true and correct copies to be:

- a) delivered by email to those parties listed on the attached Exhibit "A" and as indicated upon those parties listed on the attached Exhibit "B", and
 - b) enclosed securely in separate postage-prepaid envelopes and delivered by overnight mail to those parties listed on the annexed Exhibit "C".
3. All envelopes utilized in the service of the foregoing contained the following legend:
"LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF
ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

Sworn to before me this
14th day of April, 2010

/s/ Elli Petris

Notary Public, State of New York

No. 01PE6175879

Qualified in Nassau County

Commission Expires October 22, 2011

/s/ Samuel Garcia

Samuel Garcia

EXHIBIT “A”

Exhibit A - Counsel To The Official Committee Of Unsecured Creditors

MILBANK, TWEED, HADLEY & MCCLOY LLP
DENNIS DUNNE, LUC DESPINS, WILBUR FOSTER, JR
DENNIS O'DONNELL, ESQ., EVAN FLECK, ESQ.
(COUNSEL TO THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS)
1 CHASE MANHATTAN PLAZA
NEW YORK, NY 10005
EMAIL: ddunne@milbank.com; wfoster@milbank.com, dodonnell@milbank.com,
efleck@milbank.com

MILBANK, TWEED, HADLEY & MCCLOY, LLP
ATTN: PAUL ARONZO & GREGORY BRAY
(COUNSEL TO THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS)
601 SOUTH FIGUEROA STREET, 30TH FLOOR
LOS ANGELES, CA 90017
EMAIL: paronzon@milbank.com; gbray@milbank.com

EXHIBIT “B”

Exhibit B – Additional Parties

1. Martin Phelan, on Behalf of William Fry Tax Advisors Limited:
sonya.manzor@williamfry.ie (Docket Nos. 8254 & 8255 only)
2. Rajeshree Sabnavis, on Behalf of BMR & Associates:
Jignesh.Shah@bmr advisors.com (Docket Nos. 8254 & 8256 only)
3. Dr Stephan Pfenninger, on Behalf of Tax Partner AG:
stephan.pfenninger@taxpartner.ch (Docket Nos. 8254 & 8257 only)
4. Benjamin (Byung-Ok) Kim, on Behalf of Sojong Partners:
sekim@sojong.com (Docket Nos. 8254 & 8258 only)
5. Rolf Lindsay, on Behalf of Walkers:
lucy.aiken@walkersglobal.com (Docket Nos. 8254 & 8259 only)

Exhibit “C”

Exhibit C – U.S. Trustee and Chambers

1. OFFICE OF THE US TRUSTEE
ANDREW D VELEZ-RIVERA, PAUL SCHWARTZBERG
BRIAN MASUMOTO, LINDA RIFKIN, TRACY HOPE DAVIS
33 WHITEHALL STREET, 21ST FLOOR
NEW YORK, NY 10004

2. UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK
ATTN: THE HONORABLE JAMES M. PECK
ONE BOWLING GREEN, COURTROOM 601
NEW YORK, NY 10004